

RICE COUNTY, KANSAS

DECEMBER 31, 2019



# RICE COUNTY, KANSAS

## TABLE OF CONTENTS December 31, 2019

INDEPENDENT AUDITORS' REPORT.....	1-3
FINANCIAL STATEMENT	
Summary Statement of Receipts, Expenditures, and Unencumbered Cash - Regulatory Basis.....	4-5
NOTES TO THE FINANCIAL STATEMENT.....	6-13
SUPPLEMENTARY INFORMATION	
SCHEDULE 1	
Summary of Expenditures - Regulatory Basis (Actual and Budget).....	14
SCHEDULE 2	
Schedule of Receipts and Expenditures - Regulatory Basis (Actual and Budget)	
2-1    General Fund.....	15-20
Special Purpose Funds	
2-2    Emergency Medical Service Fund.....	21
2-3    Employee Benefits Fund.....	22
2-4    Fire District No. 1 - General Fund.....	23
2-5    Noxious Weed Fund.....	24
2-6    Road and Bridge Fund.....	25
2-7    County Health Fund.....	26
2-8    Senior Citizens Fund.....	27
2-9    Historical Records Fund.....	28
2-10   911 Fund.....	29
2-11   EMS Special Equipment Fund.....	30
2-12   Noxious Weed Capital Outlay Fund.....	31
2-13   Risk Management Reserve Fund.....	32
2-14   Equipment Reserve Fund.....	33
2-15   Capital Improvement Fund.....	34
2-16   Transient Guest Tax Fund.....	35
2-17   Special Alcohol Programs Fund.....	36
2-18   Solid Waste Recycling Fund.....	37
Nonbudgeted Funds	
2-19   Asset Forfeiture Fund.....	38
2-19   EMS Reserve Fund.....	38
2-20   Fire District No. 1 - Special Equipment Fund.....	39
2-20   Register of Deeds Technology Fund.....	39
2-21   Road and Bridge Special Machinery Fund.....	40
2-21   Parks and Recreation Fund.....	40
2-22   Treasurer's Motor Vehicle Fund.....	41
2-22   Radio Infrastructure Fund.....	41
2-23   Prosecutor Training Assistance Fund.....	42
2-23   Special Prosecutor Trust Fund.....	42
2-24   County Clerk Technology Fund.....	43
2-24   County Treasurer Technology Fund.....	43
2-25   NRP Administration.....	44
SCHEDULE 3	
Schedule of Receipts and Disbursements - Regulatory Basis	
Agency Funds.....	45
SCHEDULE 4	
Detailed Receipts, Disbursements, and Balance - District Court.....	46

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## INDEPENDENT AUDITORS' REPORT

The Board of County Commissioners  
Rice County, Kansas

We have audited the accompanying regulatory basis summary statement of receipts, expenditures, and unencumbered cash of Rice County, Kansas (the County), as of and for the year ended December 31, 2019, and the related notes to the financial statement.

### Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of the financial statement in accordance with the regulatory basis of accounting provisions permitted in the Kansas Municipal Audit and Accounting Guide (KMAAG), as described in Note 1, to meet the financial reporting requirements of the State of Kansas; this includes determining the regulatory basis of accounting is an acceptable basis for preparing the financial statement in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation of the financial statement that is free from material misstatement, whether due to fraud or error.

### Auditors' Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the KMAAG. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of significant estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statement, the financial statement is prepared by the County on the basis of the financial reporting provisions permitted in KMAAG, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

### Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matters discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the County as of December 31, 2019, or changes in net position or cash flows thereof for the year then ended.

### Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to in the first paragraph presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the County as of December 31, 2019, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions permitted in KMAAG, as described in Note 1.

### Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the 2019 fund summary statement of receipts, expenditures, and unencumbered cash – regulatory basis (basic financial statement) as a whole. The summary of expenditures – regulatory basis - actual and budget, the individual fund schedules of receipts and expenditures – regulatory basis - actual and budget, and the agency funds schedule of receipts and disbursements – regulatory basis, and the detailed receipts, disbursements, and balance - district court (Schedules 1, 2, 3, and 4 as listed in the table of contents) are presented for purposes of analysis and are not a required part of the 2019 basic financial statement; however, they are required to be presented under the provisions in KMAAG. Such information is the responsibility of management and was derived from, and relates directly to, the underlying accounting and other records used to prepare the 2019 basic financial statement. The 2019 information has been subjected to the auditing procedures applied in the audit of the 2019 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2019 basic financial statement or to the 2019 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the 2019 basic financial statement as a whole, on the basis of accounting described in Note 1.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the County, as of and for the year ended December 31, 2018, not presented herein, and have issued our report thereon dated April 25, 2019, which contained an unmodified opinion on the regulatory basis basic financial statement. The 2018 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the Kansas Department of Administration website at the link <http://admin.ks.gov/offices/chief-financial-officer/municipal-services>. The 2018 actual column (2018 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures - actual and budget for the year ended December 31, 2019, (Schedule 2 as listed in the table of contents), are also presented for comparative analysis and are not a required part of the basic financial statement. Such 2018 comparative information is the responsibility of management and was derived from, and relates directly to, the underlying accounting and other records used to prepare the 2018 basic financial statement. The 2018 comparative information was subjected to the auditing procedures applied in the audit of the 2018 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2018 basic financial statement or to the 2018 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2018 comparative information is fairly stated in all material respects in relation to the 2018 basic financial statement as a whole, on the basis of accounting described in Note 1.



Certified Public Accountants

Hutchinson, Kansas  
August 5, 2020

RICE COUNTY, KANSAS  
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH  
REGULATORY BASIS  
For Year Ended December 31, 2019

Page 1 of 2

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
<b>GOVERNMENTAL TYPE FUNDS</b>						
General Fund	\$ 3,597,007	\$ 4,271,434	\$ 4,718,760	\$ 3,149,681	\$ 142,266	\$ 3,291,947
Special Purpose Funds						
Emergency Medical Service	153,527	708,931	643,200	219,258	25,877	245,135
Employee Benefits	74,761	2,321,189	2,014,857	381,093	-	381,093
Fire District No. 1 - General	105,255	359,625	339,520	125,360	37,757	163,117
Noxious Weed	97,329	212,568	265,341	44,556	367	44,923
Road and Bridge	152,030	1,600,221	1,547,840	204,411	53,730	258,141
County Health	195,669	300,270	324,039	171,900	18,339	190,239
Senior Citizens	9,629	277,369	283,163	3,835	-	3,835
Historical Records	4,571	133,999	136,771	1,799	-	1,799
911	134,619	77,294	118,830	93,083	-	93,083
EMS Special Equipment	96,115	71,925	43,419	124,621	-	124,621
Noxious Weed Capital Outlay	100,554	75,000	9,500	166,054	-	166,054
Risk Management Reserve	501,768	41,118	54,799	488,087	-	488,087
Equipment Reserve	534,643	164,026	358,575	340,094	36,656	376,750
Capital Improvement	395,302	-	225,067	170,235	-	170,235
Transient Guest Tax	19,829	17,207	22,690	14,346	-	14,346
Special Alcohol Programs	4,546	5,420	2,398	7,568	-	7,568
Solid Waste Recycling	36,785	12,260	25,480	23,565	1,457	25,022
Asset Forfeiture	9,326	-	-	9,326	-	9,326
EMS Reserve	25,469	200	25,669	-	-	-
Fire District No. 1 - Special Equipment	632,970	90,627	123,972	599,625	-	599,625
Register of Deeds Technology	88,030	14,196	12,784	89,442	-	89,442
Road and Bridge Special Machinery	424,051	-	207,628	216,423	-	216,423
Parks and Recreation	13,666	2,833	-	16,499	-	16,499
Treasurer's Motor Vehicle	27,847	128,789	137,125	19,511	2,639	22,150
Radio Infrastructure	106,656	671,257	692,704	85,209	-	85,209
Prosecutor Training Assistance	11,095	1,682	1,643	11,134	-	11,134
Special Prosecutor Trust	4,919	-	265	4,654	-	4,654
County Clerk Technology	10,317	3,549	-	13,866	-	13,866
County Treasurer Technology	11,374	3,549	4,465	10,458	-	10,458
NRP Administration	154,949	34,718	80,341	109,326	-	109,326
Total Special Purpose Funds	4,137,601	7,329,822	7,702,085	3,765,338	176,822	3,942,160
<b>TOTAL REPORTING ENTITY</b> (excluding Agency Funds)	<u>\$ 7,734,608</u>	<u>\$ 11,601,256</u>	<u>\$ 12,420,845</u>	<u>\$ 6,915,019</u>	<u>\$ 319,088</u>	<u>\$ 7,234,107</u>

The notes to the financial statement are an integral part of this statement.

## RICE COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH -  
REGULATORY BASIS

For Year Ended December 31, 2019

Page 2 of 2

## COMPOSITION OF CASH

Cash and cash items	\$ 1,165
Other cash items:	
Interlocal agreement - recreation commission	94,286
Checking accounts	654,347
Money Market accounts	16,037,641
Certificates of deposit	7,913,784
Other accounts	
Sheriff and Detention Center - inmate trust and commissary - checking account	22,146
Clerk of District Court	
Change fund	100
Checking account	15,064
Law Library - checking account	19,850
TOTAL CASH AND INVESTMENTS	24,758,383
AGENCY FUNDS (SCHEDULE 3)	(17,524,276)
TOTAL FINANCIAL REPORTING ENTITY	<u>\$ 7,234,107</u>

The notes to the financial statement are an integral part of this statement.

RICE COUNTY, KANSAS  
NOTES TO THE FINANCIAL STATEMENT  
December 31, 2019

NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Financial Reporting Entity

Rice County, Kansas (the County) is a municipal corporation governed by an elected three-member commission. This regulatory financial statement represents the County and does not include related municipal entities. Related municipal entities of the County are as follows:

Extension Council

Rice County Extension Council (the Council) provides services in such areas as agricultural, home economics, and 4-H club to all persons in the County. The Council is an elected nine-member executive board. The County annually provides significant operating subsidies to the Council. The Council's audited financial statements are available at their offices.

Public Building Commission

Rice County Building Commission was created by County resolution to finance the acquisition, construction, and improvement of certain public buildings to be used for County related offices. The Public Building Commission has a three-member board that is appointed by the Rice County Commission.

Fund Accounting

A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Kansas Municipal Audit and Accounting Guide Regulatory Basis of Presentation Fund Definitions

The following types of funds comprise the financial activities of the County for the year of 2019:

General Fund – used to account for all unrestricted resources except those required to be accounted for in another fund.

Special Purpose Funds – used to account for the proceeds of specific revenue sources (other than capital projects and tax levies for long-term debt) that are intended for specified purposes.

Agency Funds – to account for assets held by the government as an agent or in a custodial capacity.

Regulatory Basis of Accounting and Departures from Accounting Principles Generally Accepted in the United States of America

The regulatory basis of accounting provisions in the Kansas Municipal Audit and Accounting Guide (KMAAG) involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and reporting the changes in unencumbered cash and investments of a fund resulting from the regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities, or deferred inflows or outflows, other than those mentioned above.

The County has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles, and allowing the County to use the regulatory basis of accounting.

#### Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the General Fund, Special Purpose Funds (unless specifically exempted by statute), and Bond and Interest Funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1.
2. Publication in the local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5.
3. Public hearing on or before August 15, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no such amended budgets for the year ended December 31, 2019.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the County for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end.

A legal operating budget is not required for capital project funds, trust funds, and certain special purpose funds. Spending in funds which are not subject to the legal annual operating budget requirement are controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

#### Tax Cycle

The determination of assessed valuations and the collections of property taxes for all political subdivisions in the State of Kansas is the responsibility of the County. The County Appraiser annually determines assessed valuations based on real property transactions as recorded by the Register of Deeds and personal property holdings reported by taxpayers. The County Clerk spreads the annual assessment on the tax rolls and the County Treasurer collects the taxes for all taxing entities within the County.

In accordance with state statutes, property taxes levied during the current year are a revenue source to be used to finance the budget of the ensuing year. Taxes are assessed on a calendar year basis and become a lien on the property on November 1 of each year. One half of the property taxes are due December 20 prior to the fiscal year for which they are budgeted, and the second half is due the following May 10. Delinquent taxes were assessed interest as prescribed by Kansas statute. The interest is retained by the County.

Taxes levied to finance the budget are made available to the County funds after January 1 and are distributed by the County Treasurer approximately every month and a half. Approximately 50% of the taxes levied are available in January. Delinquent tax collections are distributed throughout the year.

### Estimates

The preparation of the financial statement requires management to make estimates and assumptions that affect: (1) the reported amounts of assets and liabilities, (2) disclosures such as contingencies, and (3) the reported amounts of revenues and expenses included in such financial statement. Actual results could differ from those estimates.

### Cash and Investments

Cash includes amounts in demand, time deposits, and certificates of deposit at financial institutions.

Investments consist of types authorized by Kansas Statute K.S.A. 12-1675, which includes U.S. government securities, repurchase agreements, the municipal investment pool, and others.

### Reimbursed Expenses

Reimbursed expenses are defined as repayments of amounts remitted on behalf of another party. All reimbursed expenses included in the financial statement meet the following criteria: (1) the related disbursement was made in the current year on behalf of the payee, (2) the item paid for was directly identifiable as having been used by or provided to the payee, and (3) the amount of the reimbursed expense was directly tied to the amount of the original cash disbursement.

## NOTE 2—STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

### Compliance with Kansas Statutes

Management was not aware of any material statutory violations.

## NOTE 3—DEPOSITS AND INVESTMENTS

The County's policies relating to deposits and investments are governed by various Kansas statutes. Those statutes specify the type of deposits and investments as well as the securing of those deposits and investments.

K.S.A. 9-1401 establishes the depositories, which may be used by the County. The statute requires banks eligible to hold the County's funds have a main or branch bank in the county in which the County is located and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of Federal Deposit Insurance Corporation (FDIC) insurance coverage.

K.S.A. 12-1675 limits the County's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The County has no investment policy that would further limit its investment choices.

### Interest Rate Risk

In accordance with K.S.A. 12-1675, the County manages its exposure to interest rate fluctuations by limiting all time investments to maturities of two years or less. The County has no other policies that would further limit interest rate risk.

### Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by FDIC insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka.

At December 31, 2019, the County's carrying amount of deposits was \$24,662,832 and the bank balance was \$25,028,872. The bank balance was held by four banks resulting in a concentration of credit risk. Of the bank balance, \$3,333,337 was covered by FDIC insurance and \$21,695,535 was collateralized with irrevocable letters of credit and with securities held by the pledging financial institutions' agents in the County's name.

### Custodial Credit Risk – Investments

For an investment, this is the risk that in the event of the failure of the issuer or counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes limit the amount of credit risk by restricting governments to specific investment types as listed in K.S.A. 12-1675. The County's practice is to invest funds in the Kansas Municipal Investment Pool. At December 31, 2019, the County had no investments.

### Concentration of Credit Risk

This is the risk of loss attributed to the magnitude of a government's investment in a single issuer. State statutes place no limit on the amount the County may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. The County manages this risk by placing funds with financial institutions only after contacting all eligible institutions in the taxing area and monies in the Kansas Municipal Investment Pool are diverse according to the policies of the investment pool.

### Other Cash Items

The County has entered into an Interlocal agreement with the Lyons Recreation Commission (Recreation Commission) to assist with financing the Recreation Commission's budget, as a result of an error in the tax levied for the 2015 budget. The balance of the amount to be repaid from the Recreation Commission was \$94,286 at December 31, 2019.

### NOTE 4—LONG-TERM DEBT

The County had no long-term debt outstanding during the year.

### NOTE 5—DEFINED BENEFIT PENSION PLAN

#### Plan Description

Rice County participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing, multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in the Comprehensive Annual Financial Report, which can be found on the KPERS website at [www.kpers.org](http://www.kpers.org) or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

### Contributions

K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2, or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009; KPERS 2 members were first employed in a covered position on or after July 1, 2009; and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law establishes the KPERS member-employee contribution rate at 6.00% of covered salary for KPERS 1, KPERS 2, or KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

Kansas law provides that employer contribution rates for KPERS 1, KPERS 2, and KPERS 3 be determined annually based on the results of an annual actuarial valuation. The actuarially determined employer contribution rate (excluding the contribution rate for the Death and Disability program) and the statutory contribution rate for KPERS was 8.89% for the year ended December 31, 2019. Contributions to the pension plan from the County for KPERS were \$322,804 for the year ended December 31, 2019.

### Net Pension Liability

At December 31, 2019, KPERS has determined the County's proportionate share of the collective net pension liability for KPERS was \$2,470,359. The net pension liability was measured as of June 30, 2019, and the total pension liability was determined by an actuarial valuation as of December 31, 2018, which was rolled forward to June 30, 2019. The County's share of the allocation is based on the ratio of the County's employer contributions, relative to the total employer and nonemployer contributions for the plan groups the County participates in. Because the regulatory basis of accounting under KMAAG does not recognize long-term debt, this liability is not reported in the financial statements.

The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publically available on the website at [www.kpers.org](http://www.kpers.org) or can be obtained as described in the first paragraph above.

### NOTE 6—DEFERRED COMPENSATION PLAN

The County offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan is available to all employees who qualify under the plan terms and permits employees to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency.

### NOTE 7—OTHER LONG-TERM LIABILITIES

#### Compensated Absences

Under County personnel policies in effect at year end, the County is liable for payments to employees for vacation and sick pay when taken in agreement with the policy. Under certain conditions, employees may carry over limited credits and may be paid for unused time.

#### Vacation

Vacation leave shall be accrued from the employee's date of employment. No vacation leave shall be taken until a new employee has completed one year of service.

Each full-time employee will accrue vacation leave as follows:

<u>Years of Service</u>	<u>Per Year</u>
After 1 year	40 hours
After 2 to 9 years	80 hours
After 10 years	120 hours

Part-time employees earn vacation leave pro-rated to hours worked the previous twelve months.

Vacation time may be accrued up to a maximum of 40 hours. Exceptions to carry over more than 40 hours of vacation time must be requested from the department head and approved by the County Commissioners. An employee shall be paid for all accumulated unused vacation leave upon termination after one year of employment.

#### Earned Leave

Earned leave is to be used during times of illness or other emergencies requiring an employee to be off work and provides employees with 156 hours of earned leave (or a prorated amount for part-time employees) annually. Earned leave is awarded at the rate of six hours per pay period and prorated to hours worked for part-time employees. Employees are allowed to continue to accrue earned leave to a maximum of 936 hours. At the end of the calendar year, an employee will have any leave in excess of 780 hours bought back at the rate of 50% of the employee's current hourly wage.

Upon termination of employment, employees with 156 hours or more of accrued earned leave will be reimbursed for the accrued earned leave at a rate of 50% of their hourly rate.

The County's estimated liability for compensated absences at December 31, 2019, was \$206,232.

#### Other Post-Employment Benefits – Group Health Insurance

As provided by K.S.A. 12-5040, the County allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the local government is subsidizing the retirees because each participant is charged a level premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the government makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the government under this program.

#### Other Post-Employment Benefits – Death and Disability Benefits

As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate was set at 1% for the year ended December 31, 2019.

## NOTE 8—RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County has been unable to obtain insurance at a cost it considered to be economically justifiable. For this reason, the County joined together with other counties in the State to participate in the Kansas County Association Multi-Line Pool (KCAMP) and the Kansas Workers Risk Cooperative for Counties (KWORCC), which are public entity risk pools operating as common risk management and insurance programs for participating members.

The County pays an annual premium to KCAMP for property and liability insurance coverage and to KWORCC for workers' compensation insurance coverage. The agreements to participate in these public entity risk pools provides that they will be self-sustaining through member premiums, and that KCAMP and KWORCC will reinsure through commercial companies for claims in excess of specified amounts for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated. The pool is authorized by K.S.A. 12-2616, et seq.

There were no significant reductions in coverage during the past fiscal year and there were no settlements exceeding insurance coverage for each of the past three fiscal years.

## NOTE 9—COMMITMENTS AND CONTINGENCIES

### Grant Program Involvement

The County participates in federal, state, and county programs that are fully or partially funded by grants received from other governmental units. These grants are subject to grantor audit or review, the purpose of which is to ensure compliance with specific conditions of the grant. Any liability for reimbursement that may arise as a result of audit or review cannot be reasonably determined at this time; however, it is believed that the amount, if any, would not be material.

### Litigation

During the ordinary course of its operations, the County is a party to various claims, legal actions, and complaints. It is the opinion of the County's management and legal counsel that these matters are not anticipated to have a material impact on the County.

### Neighborhood Revitalization Program

The County participates in a neighborhood revitalization program as allowed by K.S.A. 12-17,114 et seq. Under the program, participants are provided a rebate of ad valorem taxes paid, based on the increase in assessed valuation attributable to improvements made by the taxpayer after being approved for participation in the neighborhood revitalization program. For the year ended December 31, 2019, the County's share of tax rebates totaled \$179,328.

### Emergency Communication System

During 2018, the County Commission approved improvements to the emergency communication (800 MHz) system of Rice County at an estimated cost of \$1,918,207. At year end, the remaining project costs to be paid were \$139,968.

## NOTE 10—INTERFUND TRANSFERS

The following summarizes interfund transfers for 2019:

Transfer From:	Transfer To:	Statutory Authority	Amount
Treasurer's Motor Vehicle	General	K.S.A. 8-145	\$ 29,508
General	Equipment Reserve	K.S.A. 19-119	75,500
General	Road and Bridge	K.S.A. 12-196	376,918
General	Radio Infrastructure	K.S.A. 19-120	200,000
Equipment Reserve	Radio Infrastructure	K.S.A. 19-120	200,000
Capital Improvement	Radio Infrastructure	K.S.A. 19-120	131,000
Health	Equipment Reserve	K.S.A. 19-119	40,000
911 Fund	Equipment Reserve	K.S.A. 19-119	6,026
EMS	Equipment Reserve	K.S.A. 19-119	30,000
EMS	EMS Special Equipment	K.S.A. 12-110d	70,000
EMS Reserve	EMS	Accounting	25,552
Noxious Weed	Noxious Weed Capital Outlay	K.S.A. 2-1318	75,000
Fire District No. 1	Fire District No. 1 - Special Equipment	K.S.A. 19-3612c	84,227

## NOTE 11—SUBSEQUENT EVENTS

On March 11, 2020, the COVID-19 outbreak was declared a global pandemic, which resulted in federal, state, and local governments implementing restrictions and mitigation measures to slow the spread of the virus. The magnitude of COVID-19 and the related restrictions and mitigation measures effect on the County's operational and financial performance will depend upon the duration and severity of the pandemic. At this time, the effect of these uncertainties on the County's operations cannot be reasonably estimated; however, there could be a material adverse impact on the County's summary statement of receipts, expenditures, and unencumbered cash balances.

RICE COUNTY, KANSAS  
SUMMARY OF EXPENDITURES - REGULATORY BASIS  
(ACTUAL AND BUDGET)  
For Year Ended December 31, 2019

Schedule 1

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
<b>GOVERNMENTAL TYPE FUNDS</b>					
General Fund	\$ 5,900,475	\$ -	\$ 5,900,475	\$ 4,718,760	\$ (1,181,715)
Special Purpose Funds					
Emergency Medical Service	638,398	65,246	703,644	643,200	(60,444)
Employee Benefits	2,230,000	138,957	2,368,957	2,014,857	(354,100)
Fire District No. 1 - General	373,600	-	373,600	339,520	(34,080)
Noxious Weed	281,072	-	281,072	265,341	(15,731)
Road and Bridge	1,433,869	217,027	1,650,896	1,547,840	(103,056)
County Health	350,630	-	350,630	324,039	(26,591)
Senior Citizens	287,012	-	287,012	283,163	(3,849)
Historical Records	138,500	-	138,500	136,771	(1,729)
911	293,307	-	293,307	118,830	(174,477)
EMS Special Equipment	77,382	-	77,382	43,419	(33,963)
Noxious Weed Capital Outlay	89,754	-	89,754	9,500	(80,254)
Risk Management Reserve	559,818	33,204	593,022	54,799	(538,223)
Equipment Reserve	738,636	-	738,636	358,575	(380,061)
Capital Improvement	612,207	-	612,207	225,067	(387,140)
Transient Guest Tax	33,084	-	33,084	22,690	(10,394)
Special Alcohol Programs	3,515	-	3,515	2,398	(1,117)
Solid Waste Recycling	34,692	-	34,692	25,480	(9,212)

## RICE COUNTY, KANSAS

GENERAL FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2019  
 (With Comparative Actual Totals For Prior Year Ended December 31, 2018)

Schedule 2-1  
 Page 1 of 6

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>RECEIPTS</b>				
Taxes and shared revenues				
Ad valorem property tax	\$ 3,723,495	\$ 2,007,728	\$ 2,070,507	\$ (62,779)
Delinquent tax	86,561	20,533	-	20,533
Interest and charges on delinquent taxes	79,699	130,200	-	130,200
Motor vehicle tax	302,886	255,553	253,003	2,550
Recreational vehicle tax	6,396	5,984	5,508	476
16/20M vehicle tax	12,232	14,092	17,087	(2,995)
Commercial vehicle fees	21,472	20,321	20,810	(489)
Watercraft tax	-	-	-	-
Local retail sales tax	657,106	736,774	430,000	306,774
Mineral tax	10,683	17,724	10,000	7,724
In lieu of tax	-	11,895	-	11,895
Local alcoholic liquor tax	1,904	2,833	1,200	1,633
Special assessments	329,525	319,684	280,000	39,684
Neighborhood revitalization	(130,979)	(65,042)	(81,504)	16,462
Total taxes and shared revenues	5,100,980	3,478,279	3,006,611	471,668
Licenses, permits, and fees				
Mortgage registration tax	14,491	-	-	-
Officers' fees	127,408	127,180	85,000	42,180
Transfer from - Treasurer's Motor Vehicle Fund	29,680	29,508	-	29,508
Diversion fees	11,917	21,340	10,000	11,340
Total licenses, permits, and fees	183,496	178,028	95,000	83,028
Use of money and property				
Interest on idle funds	230,216	275,155	20,000	255,155
Rents	6,123	2,500	5,000	(2,500)
Airport hanger rental	6,074	6,794	1,500	5,294
Total use of money and property	242,413	284,449	26,500	257,949
Miscellaneous				
Prisoner care	116,903	142,412	32,000	110,412
Inmate phone service	3,126	3,373	3,000	373
Dispatch reimbursement	-	4,410	-	4,410
Airport - city reimbursement	-	11,976	5,000	6,976
Fuel tax refunds	-	33,710	-	33,710
Solid waste fees and reimbursements	-	57,563	-	57,563
Other reimbursements	24,580	18,973	20,000	(1,027)
Grants	4,809	3,500	-	3,500
Miscellaneous	39,501	53,661	20,000	33,661
Sale of equipment	6,700	1,100	-	1,100
Total miscellaneous	195,619	330,678	80,000	250,678
<b>TOTAL RECEIPTS</b>	<b>5,722,508</b>	<b>4,271,434</b>	<b>\$ 3,208,111</b>	<b>\$ 1,063,323</b>

RICE COUNTY, KANSAS  
GENERAL FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
(ACTUAL AND BUDGET)  
For Year Ended December 31, 2019  
(With Comparative Actual Totals For Prior Year Ended December 31, 2018)

Schedule 2-1  
Page 2 of 6

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET</b>				
County Commission				
Personal services	\$ 48,277	\$ 49,333	\$ 48,500	\$ 833
Contractual services	23,416	25,383	21,700	3,683
Commodities	6,043	3,738	8,100	(4,362)
Total County Commission	77,736	78,454	78,300	154
County Commission, administration operations				
Personal services	-	1,879	-	1,879
Contractual services	423,482	482,489	494,000	(11,511)
Commodities	4,805	6,621	5,000	1,621
Capital outlay	-	-	5,000	(5,000)
Total County Commission, administration operations	428,287	490,989	504,000	(13,011)
County Commission, special				
Personal services	27,553	23,580	-	23,580
Contractual services	82,341	92,464	160,600	(68,136)
Commodities	8,813	4,656	50,000	(45,344)
Capital outlay	9,226	17,627	130,000	(112,373)
Economic development	1,250	-	40,000	(40,000)
District Court - jury fees	1,660	3,276	4,790	(1,514)
Transfer to:				
Equipment Reserve Fund	50,000	-	100,000	(100,000)
Capital Improvement Fund	50,000	-	50,000	(50,000)
Risk Management Reserve Fund	50,000	-	50,000	(50,000)
Total County Commission, special	280,843	141,603	585,390	(443,787)
County Clerk				
Personal services	127,868	133,024	126,373	6,651
Contractual services	11,114	10,845	15,500	(4,655)
Commodities	4,573	2,505	3,700	(1,195)
Capital outlay	2,380	4,036	2,450	1,586
Transfer to - Equipment Reserve Fund	4,000	5,000	4,000	1,000
Total County Clerk	149,935	155,410	152,023	3,387
County Treasurer				
Personal services	110,559	115,858	113,440	2,418
Contractual services	24,293	25,953	29,675	(3,722)
Commodities	597	118	950	(832)
Capital outlay	425	-	400	(400)
Total County Treasurer	135,874	141,929	144,465	(2,536)
Register of Deeds				
Personal services	83,118	86,192	80,726	5,466
Contractual services	11,705	11,387	12,585	(1,198)
Commodities	1,354	1,475	1,475	-
Total Register of Deeds	96,177	99,054	94,786	4,268

RICE COUNTY, KANSAS  
GENERAL FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
(ACTUAL AND BUDGET)  
For Year Ended December 31, 2019  
(With Comparative Actual Totals For Prior Year Ended December 31, 2018)

Schedule 2-1  
Page 3 of 6

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET (CONTINUED)</b>				
Courthouse				
Personal services	\$ 28,976	\$ 2,981	\$ 36,000	\$ (33,019)
Contractual services	26,800	62,274	20,500	41,774
Commodities	10,135	7,006	11,650	(4,644)
Capital outlay	2,410	5,398	1,500	3,898
Transfer to - Equipment Reserve Fund	-	-	1,000	(1,000)
Total courthouse	68,321	77,659	70,650	7,009
County Attorney				
Personal services	157,355	168,310	154,543	13,767
Contractual services	19,377	22,100	21,764	336
Commodities	2,242	4,044	3,500	544
Capital outlay	45	491	600	(109)
Diversion expenditures	9,707	9,591	10,000	(409)
Total County Attorney	188,726	204,536	190,407	14,129
Emergency management				
Personal services	13,915	9,991	20,500	(10,509)
Contractual services	5,566	3,751	8,900	(5,149)
Commodities	1,152	2,419	4,300	(1,881)
Capital outlay	7,003	2,142	7,450	(5,308)
Total emergency management	27,636	18,303	41,150	(22,847)
Unified court				
Contractual services	37,757	39,286	56,420	(17,134)
Commodities	6,052	4,511	6,000	(1,489)
Capital outlay	2,602	1,734	7,000	(5,266)
Transfer to - Equipment Reserve Fund	17,000	20,000	-	20,000
Total unified court	63,411	65,531	69,420	(3,889)
Appraiser				
Personal services	151,696	150,010	148,441	1,569
Contractual services	42,049	40,319	43,370	(3,051)
Commodities	5,642	4,720	7,100	(2,380)
Capital outlay	-	-	-	-
Transfer to - Equipment Reserve Fund	7,000	-	-	-
Total Appraiser	206,387	195,049	198,911	(3,862)
GIS				
Contractual services	11,640	10,780	11,760	(980)
Commodities	2,548	190	2,000	(1,810)
Capital outlay	-	400	400	-
Transfer to - Equipment Reserve Fund	1,500	1,500	-	1,500
Total GIS	15,688	12,870	14,160	(1,290)

## RICE COUNTY, KANSAS

GENERAL FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2019  
 (With Comparative Actual Totals For Prior Year Ended December 31, 2018)

Schedule 2-1  
Page 4 of 6

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET (CONTINUED)				
Planning and zoning				
Personal services	\$ 23,304	\$ 15,890	\$ 21,632	\$ (5,742)
Contractual services	1,330	2,069	2,805	(736)
Commodities	-	34	200	(166)
Total planning and zoning	24,634	17,993	24,637	(6,644)
Solid waste				
Personal services	124,905	121,331	110,572	10,759
Contractual services	286,138	246,554	259,700	(13,146)
Commodities	40,366	35,609	64,300	(28,691)
Capital outlay	350	-	1,000	(1,000)
Transfer to - Equipment Reserve Fund	20,000	20,000	10,000	10,000
Total solid waste	471,759	423,494	445,572	(22,078)
Election				
Personal services	27,121	18,455	18,000	455
Contractual services	23,384	15,836	28,450	(12,614)
Commodities	10,224	1,492	1,700	(208)
Capital outlay	109	-	500	(500)
Board worker expense	-	-	7,000	(7,000)
Transfer to - Equipment Reserve Fund	-	25,000	12,000	13,000
Total election	60,838	60,783	67,650	(6,867)
Airport				
Personal services	722	-	1,071	(1,071)
Contractual services	20,267	41,977	29,950	12,027
Commodities	504	501	4,000	(3,499)
Capital outlay	1,904	-	-	-
Transfer to - Capital Improvement Fund	40,000	-	40,000	(40,000)
Total airport	63,397	42,478	75,021	(32,543)
Sheriff				
Personal services	329,839	353,132	370,610	(17,478)
Contractual services	56,501	54,135	64,035	(9,900)
Commodities	37,491	42,494	53,300	(10,806)
Capital outlay	2,098	31,205	43,000	(11,795)
Transfer to:				
Equipment Reserve Fund	40,000	-	-	-
Radio Infrastructure Fund	25,000	-	-	-
Total Sheriff	490,929	480,966	530,945	(49,979)

## RICE COUNTY, KANSAS

GENERAL FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2019  
 (With Comparative Actual Totals For Prior Year Ended December 31, 2018)

Schedule 2-1  
 Page 5 of 6

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET (CONTINUED)				
Sheriff - communications				
Personal services	\$ 279,531	\$ 277,600	\$ 278,762	\$ (1,162)
Contractual services	40,135	38,050	50,550	(12,500)
Commodities	7,222	6,263	8,000	(1,737)
Capital outlay	7,165	14,700	72,000	(57,300)
Transfer to - Equipment Reserve Fund	25,000	4,000	4,000	-
Total Sheriff - communications	359,053	340,613	413,312	(72,699)
Economic development				
Personal services	42,595	42,530	42,432	98
Contractual services	3,687	5,169	5,150	19
Commodities	679	746	900	(154)
Capital outlay	-	-	500	(500)
Revolving Loan Fund expense	16,500	15,500	12,000	3,500
ROZ program	-	-	3,000	(3,000)
Total Economic development	63,461	63,945	63,982	(37)
Law enforcement equipment				
Capital outlay	-	2,252	-	2,252
Detention center				
Personal services	464,176	476,316	515,995	(39,679)
Contractual services	123,666	118,737	175,700	(56,963)
Commodities	125,013	149,449	177,750	(28,301)
Capital outlay	24,768	15,600	16,500	(900)
Debt service	423,691	-	-	-
Total Detention center	1,161,314	760,102	885,945	(125,843)

## RICE COUNTY, KANSAS

GENERAL FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
(ACTUAL AND BUDGET)

For Year Ended December 31, 2019

(With Comparative Actual Totals For Prior Year Ended December 31, 2018)

Schedule 2-1  
Page 6 of 6

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET (CONTINUED)				
Other appropriations				
Mental health	\$ 37,080	\$ 37,080	\$ 37,080	\$ -
Mental retardation	56,000	56,000	56,836	(836)
Extension council	111,644	115,133	115,133	-
Agricultural building	22,500	23,500	23,500	-
Fair	3,200	3,200	3,200	-
Soil conservation	30,000	30,000	30,000	-
Sexual Assault/Domestic Violence Center	-	-	4,000	(4,000)
Early Education - Sunflower	-	-	30,000	(30,000)
		-		
Total other appropriations	260,424	264,913	299,749	(34,836)
Miscellaneous	18,266	2,916	-	2,916
Transfers to other funds				
Radio Infrastructure Fund	850,000	200,000	650,000	(450,000)
Road and Bridge - sales tax	339,341	376,918	300,000	76,918
Total transfers to other funds	1,189,341	576,918	950,000	(373,082)
TOTAL EXPENDITURES	5,902,437	4,718,760	<u>\$ 5,900,475</u>	<u>\$ (1,181,715)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(179,929)	(447,326)		
UNENCUMBERED CASH, JANUARY 1	3,776,936	3,597,007		
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 3,597,007</u>	<u>\$ 3,149,681</u>		

RICE COUNTY, KANSAS  
 EMERGENCY MEDICAL SERVICE FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2019  
 (With Comparative Actual Totals For Prior Year Ended December 31, 2018)

Schedule 2-2

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>RECEIPTS</b>				
Taxes and shared revenue				
Ad valorem property tax	\$ 256,747	\$ 293,021	\$ 301,994	\$ (8,973)
Delinquent tax	5,748	1,675	-	1,675
Motor vehicle tax	21,308	17,621	17,443	178
Recreational vehicle tax	450	413	380	33
16/20M vehicle tax	767	991	1,178	(187)
Commercial vehicle fees	1,510	1,401	1,435	(34)
Watercraft tax	-	-	-	-
In lieu of tax	-	850	-	850
Neighborhood revitalization	(9,031)	(9,491)	(10,630)	1,139
Collections:				
Current year	273,450	305,246	240,000	65,246
Prior year	50,350	61,352	2,500	58,852
Training reimbursements	-	2,364	-	2,364
Miscellaneous	4,758	7,936	-	7,936
Transfer from - EMS Reserve Fund	-	25,552	-	25,552
<b>TOTAL RECEIPTS</b>	<b>606,057</b>	<b>708,931</b>	<b>\$ 554,300</b>	<b>\$ 154,631</b>
<b>EXPENDITURES</b>				
Personal services	416,361	426,514	\$ 411,298	\$ 15,216
Contractual services	63,784	55,513	85,850	(30,337)
Commodities	31,734	38,426	49,450	(11,024)
Capital outlay	32,725	22,747	61,800	(39,053)
Transfer to:				
Radio Infrastructure Fund	25,000	-	-	-
Equipment Reserve Fund	-	30,000	-	30,000
EMS Special Equipment Fund	70,000	70,000	30,000	40,000
<b>TOTAL EXPENDITURES</b>	<b>639,604</b>	<b>643,200</b>	<b>638,398</b>	<b>4,802</b>
ADJUSTMENT FOR QUALIFYING BUDGET CREDIT	-	-	65,246	(65,246)
<b>TOTAL FOR COMPARISON</b>	<b>639,604</b>	<b>643,200</b>	<b>\$ 703,644</b>	<b>\$ (60,444)</b>
RECEIPTS OVER (UNDER) EXPENDITURES	(33,547)	65,731		
UNENCUMBERED CASH, JANUARY 1	187,074	153,527		
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 153,527</u>	<u>\$ 219,258</u>		

RICE COUNTY, KANSAS  
 EMPLOYEE BENEFITS FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2019  
 (With Comparative Actual Totals For Prior Year Ended December 31, 2018)

Schedule 2-3

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>RECEIPTS</b>				
Taxes and shared revenue				
Ad valorem property tax	\$ 1,391,605	\$ 2,117,406	\$ 2,183,196	\$ (65,790)
Delinquent tax	30,980	10,231	-	10,231
Motor vehicle tax	94,380	95,511	94,544	967
Recreational vehicle tax	1,993	2,236	2,059	177
16/20M vehicle tax	5,398	4,392	6,386	(1,994)
Commercial vehicle fees	6,691	7,595	7,777	(182)
Watercraft tax	-	-	-	-
In lieu of tax	-	5,348	-	5,348
Neighborhood revitalization	(48,952)	(68,578)	(74,240)	5,662
Insurance proceeds	133,882	138,957	-	138,957
Reimbursements	331	8,091	-	8,091
<b>TOTAL RECEIPTS</b>	<u>1,616,308</u>	<u>2,321,189</u>	<u>\$ 2,219,722</u>	<u>\$ 101,467</u>
<b>EXPENDITURES</b>				
Social Security	253,090	252,238	\$ 310,000	\$ (57,762)
KPERS	311,208	322,336	360,000	(37,664)
Health insurance	1,409,030	1,437,240	1,540,000	(102,760)
Unemployment tax	2,398	3,043	20,000	(16,957)
<b>TOTAL EXPENDITURES</b>	<u>1,975,726</u>	<u>2,014,857</u>	<u>2,230,000</u>	<u>(215,143)</u>
ADJUSTMENT FOR QUALIFYING BUDGET CREDIT	<u>-</u>	<u>-</u>	<u>138,957</u>	<u>(138,957)</u>
<b>TOTAL FOR COMPARISON</b>	<u>1,975,726</u>	<u>2,014,857</u>	<u>\$ 2,368,957</u>	<u>\$ (354,100)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(359,418)	306,332		
UNENCUMBERED CASH, JANUARY 1	<u>434,179</u>	<u>74,761</u>		
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 74,761</u>	<u>\$ 381,093</u>		

## RICE COUNTY, KANSAS

FIRE DISTRICT NO. 1 GENERAL FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2019  
 (With Comparative Actual Totals For Prior Year Ended December 31, 2018)

Schedule 2-4

	Prior Year Actual	Current Year		Variance Over (Under)
	Actual	Actual	Budget	(Under)
<b>RECEIPTS</b>				
Taxes and shared revenue				
Ad valorem property tax	\$ 308,612	\$ 324,202	\$ 353,485	\$ (29,283)
Delinquent tax	3,590	861	-	861
Motor vehicle tax	9,402	10,220	10,317	(97)
Recreational vehicle tax	222	283	253	30
16/20M vehicle tax	980	994	1,310	(316)
Commercial vehicle fees	657	712	812	(100)
Watercraft tax	-	-	-	-
Tax from other counties	21,944	22,353	-	22,353
Miscellaneous	95,350	-	-	-
<b>TOTAL RECEIPTS</b>	<u>440,757</u>	<u>359,625</u>	<u>\$ 366,177</u>	<u>\$ (6,552)</u>
<b>EXPENDITURES</b>				
Personal services	101,726	88,577	\$ 93,000	\$ (4,423)
Employee benefits	8,186	5,621	9,500	(3,879)
Contractual services	67,524	45,410	77,600	(32,190)
Commodities	52,423	48,680	73,500	(24,820)
Capital outlay	4,594	59,044	43,000	16,044
Insurance	7,961	7,961	17,000	(9,039)
Transfer to:				
Radio Infrastructure Fund	25,000	-	-	-
Fire District No. 1 - Special Equipment Fund	90,000	84,227	60,000	24,227
<b>TOTAL EXPENDITURES</b>	<u>357,414</u>	<u>339,520</u>	<u>\$ 373,600</u>	<u>\$ (34,080)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	83,343	20,105		
UNENCUMBERED CASH, JANUARY 1	<u>21,912</u>	<u>105,255</u>		
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 105,255</u>	<u>\$ 125,360</u>		

## RICE COUNTY, KANSAS

NOXIOUS WEED FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
(ACTUAL AND BUDGET)

For Year Ended December 31, 2019

(With Comparative Actual Totals For Prior Year Ended December 31, 2018)

Schedule 2-5

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>RECEIPTS</b>				
Taxes and shared revenue				
Ad valorem property tax	\$ 111,488	\$ 121,569	\$ 125,225	\$ (3,656)
Delinquent tax	2,595	767	-	767
Motor vehicle tax	4,989	7,652	7,575	77
Recreational vehicle tax	105	179	165	14
16/20M vehicle tax	689	232	512	(280)
Commercial vehicle fees	354	609	623	(14)
Watercraft tax	-	-	-	-
In lieu of tax	-	457	-	457
Neighborhood revitalization	(3,922)	(3,938)	(4,072)	134
Sale of chemical and reimbursements	95,499	84,308	90,000	(5,692)
Fees	-	-	6,000	(6,000)
Miscellaneous	545	733	1,000	(267)
<b>TOTAL RECEIPTS</b>	<u>212,342</u>	<u>212,568</u>	<u>\$ 227,028</u>	<u>\$ (14,460)</u>
<b>EXPENDITURES</b>				
Personal services	93,173	84,704	\$ 99,997	\$ (15,293)
Contractual services	9,939	12,743	14,575	(1,832)
Commodities	133,019	92,894	166,500	(73,606)
Capital outlay	1,980	-	-	-
Transfer to - Noxious Weed Capital Outlay Fund	-	75,000	-	75,000
<b>TOTAL EXPENDITURES</b>	<u>238,111</u>	<u>265,341</u>	<u>\$ 281,072</u>	<u>\$ (15,731)</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	(25,769)	(52,773)		
<b>UNENCUMBERED CASH, JANUARY 1</b>	<u>123,098</u>	<u>97,329</u>		
<b>UNENCUMBERED CASH, DECEMBER 31</b>	<u>\$ 97,329</u>	<u>\$ 44,556</u>		

RICE COUNTY, KANSAS  
ROAD AND BRIDGE FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
(ACTUAL AND BUDGET)  
For Year Ended December 31, 2019  
(With Comparative Actual Totals For Prior Year Ended December 31, 2018)

Schedule 2-6

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>RECEIPTS</b>				
Taxes and shared revenue				
Ad valorem property tax	\$ 508,916	\$ 516,584	\$ 532,566	\$ (15,982)
Delinquent tax	11,357	3,214	-	3,214
Motor vehicle tax	38,792	34,929	34,573	356
Recreational vehicle tax	819	818	753	65
16/20M vehicle tax	1,998	1,805	2,335	(530)
Commercial vehicle fees	2,750	2,777	2,844	(67)
Watercraft tax	-	-	-	-
Special highway fuel tax	452,960	450,594	450,000	594
In lieu of tax	-	1,609	-	1,609
Neighborhood revitalization	(17,902)	(16,732)	(17,057)	325
Fees	12,611	8,511	21,000	(12,489)
Reimbursements	163,753	217,027	-	217,027
Miscellaneous	4,379	2,167	-	2,167
Transfer from - General Fund	339,341	376,918	300,000	76,918
<b>TOTAL RECEIPTS</b>	<u>1,519,774</u>	<u>1,600,221</u>	<u>\$ 1,327,014</u>	<u>\$ 273,207</u>
<b>EXPENDITURES</b>				
Personal services	664,113	662,175	\$ 657,969	\$ 4,206
Contractual services	97,862	127,527	132,200	(4,673)
Commodities	661,854	754,094	617,900	136,194
Capital outlay	123	4,044	5,800	(1,756)
Transfer to - Road and Bridge Special Machinery Fund	150,000	-	20,000	(20,000)
<b>TOTAL EXPENDITURES</b>	<u>1,573,952</u>	<u>1,547,840</u>	<u>1,433,869</u>	<u>113,971</u>
<b>ADJUSTMENT FOR QUALIFYING BUDGET CREDIT</b>	<u>-</u>	<u>-</u>	<u>217,027</u>	<u>(217,027)</u>
<b>TOTAL FOR COMPARISON</b>	<u>1,573,952</u>	<u>1,547,840</u>	<u>\$ 1,650,896</u>	<u>\$ (103,056)</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	<u>(54,178)</u>	<u>52,381</u>		
<b>UNENCUMBERED CASH, JANUARY 1</b>	<u>206,208</u>	<u>152,030</u>		
<b>UNENCUMBERED CASH, DECEMBER 31</b>	<u>\$ 152,030</u>	<u>\$ 204,411</u>		

RICE COUNTY, KANSAS  
COUNTY HEALTH FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
(ACTUAL AND BUDGET)  
For Year Ended December 31, 2019  
(With Comparative Actual Totals For Prior Year Ended December 31, 2018)

Schedule 2-7

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>RECEIPTS</b>				
Taxes and shared revenue				
Ad valorem property tax	\$ 147,046	\$ 91,387	\$ 94,178	\$ (2,791)
Delinquent tax	2,757	761	-	761
Motor vehicle tax	6,982	10,092	9,983	109
Recreational vehicle tax	148	236	217	19
16/20M vehicle tax	564	325	674	(349)
Commercial vehicle fees	495	803	821	(18)
Watercraft tax	-	-	-	-
In lieu of tax	-	426	-	426
Neighborhood revitalization	(5,173)	(2,960)	(3,649)	689
Fees and other reimbursements	72,371	107,553	65,582	41,971
WIC	56,649	50,121	54,000	(3,879)
Other grants	39,530	41,526	38,043	3,483
<b>TOTAL RECEIPTS</b>	<u>321,369</u>	<u>300,270</u>	<u>\$ 259,849</u>	<u>\$ 40,421</u>
<b>EXPENDITURES</b>				
Personal services	190,790	175,288	\$ 192,537	\$ (17,249)
Contractual services	46,309	40,053	124,993	(84,940)
Commodities	28,027	65,028	33,100	31,928
Capital outlay	-	3,670	-	3,670
Transfer to - Equipment Reserve Fund	-	40,000	-	40,000
<b>TOTAL EXPENDITURES</b>	<u>265,126</u>	<u>324,039</u>	<u>\$ 350,630</u>	<u>\$ (26,591)</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	56,243	(23,769)		
<b>UNENCUMBERED CASH, JANUARY 1</b>	<u>139,426</u>	<u>195,669</u>		
<b>UNENCUMBERED CASH, DECEMBER 31</b>	<u>\$ 195,669</u>	<u>\$ 171,900</u>		

## RICE COUNTY, KANSAS

SENIOR CITIZENS FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2019  
 (With Comparative Actual Totals For Prior Year Ended December 31, 2018)

Schedule 2-8

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Taxes and shared revenue				
Ad valorem property tax	\$ 276,252	\$ 261,798	\$ 269,882	\$ (8,084)
Delinquent tax	5,272	1,610	-	1,610
Motor vehicle tax	14,717	18,959	18,774	185
Recreational vehicle tax	311	444	409	35
16/20M vehicle tax	885	685	1,268	(583)
Commercial vehicle fees	1,043	1,508	1,544	(36)
Watercraft tax	-	-	-	-
In lieu of tax	-	845	-	845
Neighborhood revitalization	(9,717)	(8,480)	(8,777)	297
TOTAL RECEIPTS	288,763	277,369	<u>\$ 283,100</u>	<u>\$ (5,731)</u>
EXPENDITURES				
Appropriation	<u>283,063</u>	<u>283,163</u>	<u>\$ 287,012</u>	<u>\$ (3,849)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	5,700	(5,794)		
UNENCUMBERED CASH, JANUARY 1	<u>3,929</u>	<u>9,629</u>		
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 9,629</u>	<u>\$ 3,835</u>		

## RICE COUNTY, KANSAS

HISTORICAL RECORDS FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2019  
 (With Comparative Actual Totals For Prior Year Ended December 31, 2018)

Schedule 2-9

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Taxes and shared revenue				
Ad valorem property tax	\$ 129,619	\$ 126,793	\$ 130,604	\$ (3,811)
Delinquent tax	2,512	771	-	771
Motor vehicle tax	6,953	8,896	8,803	93
Recreational vehicle tax	147	208	192	16
16/20M vehicle tax	414	324	595	(271)
Commercial vehicle fees	493	707	724	(17)
Watercraft tax	-	-	-	-
In lieu of tax	-	407	-	407
Neighborhood revitalization	(4,560)	(4,107)	(4,247)	140
TOTAL RECEIPTS	135,578	133,999	<u>\$ 136,671</u>	<u>\$ (2,672)</u>
EXPENDITURES				
Appropriation	<u>132,844</u>	<u>136,771</u>	<u>\$ 138,500</u>	<u>\$ (1,729)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	2,734	(2,772)		
UNENCUMBERED CASH, JANUARY 1	<u>1,837</u>	<u>4,571</u>		
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 4,571</u>	<u>\$ 1,799</u>		

## RICE COUNTY, KANSAS

911 FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2019  
 (With Comparative Actual Totals For Prior Year Ended December 31, 2018)

Schedule 2-10

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	(Under)
RECEIPTS				
User fees	\$ 70,387	\$ 77,294	\$ 65,000	\$ 12,294
Interest on idle funds	730	-	400	(400)
TOTAL RECEIPTS	<u>71,117</u>	<u>77,294</u>	<u>\$ 65,400</u>	<u>\$ 11,894</u>
EXPENDITURES				
Contractual services	59,743	81,755	\$ 173,307	\$ (91,552)
Capital outlay	102,762	31,049	120,000	(88,951)
Transfer to - Equipment Reserve Fund	-	6,026	-	6,026
TOTAL EXPENDITURES	<u>162,505</u>	<u>118,830</u>	<u>\$ 293,307</u>	<u>\$ (174,477)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(91,388)	(41,536)		
UNENCUMBERED CASH, JANUARY 1	<u>226,007</u>	<u>134,619</u>		
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 134,619</u>	<u>\$ 93,083</u>		

## RICE COUNTY, KANSAS

EMS SPECIAL EQUIPMENT FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2019  
 (With Comparative Actual Totals For Prior Year Ended December 31, 2018)

Schedule 2-11

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Transfer from - EMS Fund	\$ 70,000	\$ 70,000	\$ 30,000	\$ 40,000
Miscellaneous	-	1,925	-	1,925
TOTAL RECEIPTS	70,000	71,925	<u>\$ 30,000</u>	<u>\$ 41,925</u>
EXPENDITURES				
Capital outlay	<u>56,492</u>	<u>43,419</u>	<u>\$ 77,382</u>	<u>\$ (33,963)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	13,508	28,506		
UNENCUMBERED CASH, JANUARY 1	<u>82,607</u>	<u>96,115</u>		
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 96,115</u>	<u>\$ 124,621</u>		

## RICE COUNTY, KANSAS

NOXIOUS WEED CAPITAL OUTLAY FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2019  
 (With Comparative Actual Totals For Prior Year Ended December 31, 2018)

Schedule 2-12

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Transfer from - Noxious Weed Fund	\$ -	\$ 75,000	\$ -	\$ 75,000
Sale of surplus equipment and other	800	-	-	-
TOTAL RECEIPTS	800	75,000	<u>\$ -</u>	<u>\$ 75,000</u>
EXPENDITURES				
Capital outlay	-	9,500	<u>\$ 89,754</u>	<u>\$ (80,254)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	-	65,500		
UNENCUMBERED CASH, JANUARY 1	<u>99,754</u>	<u>100,554</u>		
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 99,754</u>	<u>\$ 166,054</u>		

RICE COUNTY, KANSAS  
RISK MANAGEMENT RESERVE FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
(ACTUAL AND BUDGET)  
For Year Ended December 31, 2019  
(With Comparative Actual Totals For Prior Year Ended December 31, 2018)

Schedule 2-13

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Interest	\$ 4,898	\$ 7,914	\$ -	\$ 7,914
Other reimbursements and miscellaneous	41,918	33,204	-	33,204
Transfer from - General Fund	50,000	-	50,000	(50,000)
TOTAL RECEIPTS	96,816	41,118	\$ 50,000	\$ (8,882)
EXPENDITURES				
Contractual services				
Insurance	-	-	\$ 50,000	\$ (50,000)
Claims	34,866	54,799	509,818	(455,019)
TOTAL EXPENDITURES	34,866	54,799	559,818	(505,019)
ADJUSTMENT FOR QUALIFYING BUDGET CREDIT	-	-	33,204	(33,204)
TOTAL FOR COMPARISON	34,866	54,799	\$ 593,022	\$ (538,223)
RECEIPTS OVER (UNDER) EXPENDITURES	61,950	(13,681)		
UNENCUMBERED CASH, JANUARY 1	439,818	501,768		
UNENCUMBERED CASH, DECEMBER 31	\$ 501,768	\$ 488,087		

RICE COUNTY, KANSAS  
EQUIPMENT RESERVE FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
(ACTUAL AND BUDGET)  
For Year Ended December 31, 2019  
(With Comparative Actual Totals For Prior Year Ended December 31, 2018)

Schedule 2-14

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Transfer from - General Fund	\$ 139,500	\$ 75,500	\$ 131,000	\$ (55,500)
Transfers from other funds	-	76,026	-	76,026
Sale of used equipment	32,500	12,500	-	12,500
TOTAL RECEIPTS	172,000	164,026	<u>\$ 131,000</u>	<u>\$ 33,026</u>
EXPENDITURES				
Capital outlay	333,493	158,575	\$ 738,636	\$ (580,061)
Transfer to - Radio Infrastructure Fund	-	200,000	-	200,000
TOTAL EXPENDITURES	333,493	358,575	<u>\$ 738,636</u>	<u>\$ (380,061)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(161,493)	(194,549)		
UNENCUMBERED CASH, JANUARY 1	696,136	534,643		
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 534,643</u>	<u>\$ 340,094</u>		

RICE COUNTY, KANSAS  
 CAPITAL IMPROVEMENT FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2019  
 (With Comparative Actual Totals For Prior Year Ended December 31, 2018)

Schedule 2-15

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Transfer from - General Fund	\$ 90,000	\$ -	\$ 90,000	\$ (90,000)
EXPENDITURES				
Contractual services	-	-	\$ 382,207	\$ (382,207)
Building	47,546	35,580	100,000	(64,420)
Capital outlay				
Improvements/nonbuilding	95,357	20,184	100,000	(79,816)
Airport	-	-	30,000	(30,000)
Equipment	14,002	38,303	-	38,303
Transfer to - Radio Infrastructure Fund	-	131,000	-	131,000
TOTAL EXPENDITURES	156,905	225,067	\$ 612,207	\$ (387,140)
RECEIPTS OVER (UNDER) EXPENDITURES	(66,905)	(225,067)		
UNENCUMBERED CASH, JANUARY 1	462,207	395,302		
UNENCUMBERED CASH, DECEMBER 31	\$ 395,302	\$ 170,235		

## RICE COUNTY, KANSAS

TRANSIENT GUEST TAX FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2019  
 (With Comparative Actual Totals For Prior Year Ended December 31, 2018)

Schedule 2-16

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Transient Guest Tax	\$ 15,958	\$ 17,207	<u>\$ 15,000</u>	<u>\$ 2,207</u>
EXPENDITURES				
Tourism, promotion, and other contractual services	<u>11,920</u>	<u>22,690</u>	<u>\$ 33,084</u>	<u>\$ (10,394)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	4,038	(5,483)		
UNENCUMBERED CASH, JANUARY 1	<u>15,791</u>	<u>19,829</u>		
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 19,829</u>	<u>\$ 14,346</u>		

## RICE COUNTY, KANSAS

SPECIAL ALCOHOL PROGRAMS FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2019  
 (With Comparative Actual Totals For Prior Year Ended December 31, 2018)

Schedule 2-17

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Private club liquor tax	\$ 3,643	\$ 5,420	<u>\$ 2,500</u>	<u>\$ 2,920</u>
EXPENDITURES				
Appropriations to others	<u>2,465</u>	<u>2,398</u>	<u>\$ 3,515</u>	<u>\$ (1,117)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	1,178	3,022		
UNENCUMBERED CASH, JANUARY 1	<u>3,368</u>	<u>4,546</u>		
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 4,546</u>	<u>\$ 7,568</u>		

## RICE COUNTY, KANSAS

SOLID WASTE RECYCLING FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2019  
 (With Comparative Actual Totals For Prior Year Ended December 31, 2018)

Schedule 2-18

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Reimbursements and other miscellaneous	\$ 18,760	\$ 12,260	<u>\$ 10,000</u>	<u>\$ 2,260</u>
EXPENDITURES				
Contractual services	<u>21,667</u>	<u>25,480</u>	<u>\$ 34,692</u>	<u>\$ (9,212)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(2,907)	(13,220)		
UNENCUMBERED CASH, JANUARY 1	<u>39,692</u>	<u>36,785</u>		
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 36,785</u>	<u>\$ 23,565</u>		

## RICE COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 For Year Ended December 31, 2019  
 (With Comparative Actual Totals For Prior Year Ended December 31, 2018)

Schedule 2-19

	Asset Forfeiture Fund		EMS Reserve Fund	
	2018	2019	2018	2019
RECEIPTS				
Reimbursements and miscellaneous	\$ -	\$ -	\$ 15,021	\$ 200
EXPENDITURES				
Contractual services	-	-	7,314	117
Commodities	-	-	5,543	-
Capital outlay			3,281	-
Transfer to - Emergency Medical Services Fund	-	-	-	25,552
TOTAL EXPENDITURES	-	-	16,138	25,669
RECEIPTS OVER (UNDER) EXPENDITURES	-	-	(1,117)	(25,469)
UNENCUMBERED CASH, JANUARY 1	9,326	9,326	26,586	25,469
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 9,326</u>	<u>\$ 9,326</u>	<u>\$ 25,469</u>	<u>\$ -</u>

## RICE COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 For Year Ended December 31, 2019  
 (With Comparative Actual Totals For Prior Year Ended December 31, 2018)

Schedule 2-20

	Fire District No. 1 Special Equipment Fund		Register of Deeds Technology Fund	
	2018	2019	2018	2019
RECEIPTS				
Fees	\$ -	\$ -	\$ 13,198	\$ 14,196
Interest	-	-	26	-
Donations and reimbursements	-	6,400	-	-
Transfer from - Rural Fire District No. 1 General Fund	90,000	84,227	-	-
TOTAL RECEIPTS	90,000	90,627	13,224	14,196
EXPENDITURES				
Contractual services	-	-	14,858	-
Capital outlay	1,680	123,972	3,338	12,784
TOTAL EXPENDITURES	1,680	123,972	18,196	12,784
RECEIPTS OVER (UNDER) EXPENDITURES	88,320	(33,345)	(4,972)	1,412
UNENCUMBERED CASH, JANUARY 1	544,650	632,970	93,002	88,030
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 632,970</u>	<u>\$ 599,625</u>	<u>\$ 88,030</u>	<u>\$ 89,442</u>

## RICE COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 For Year Ended December 31, 2019  
 (With Comparative Actual Totals For Prior Year Ended December 31, 2018)

Schedule 2-21

	Road and Bridge Special Machinery Fund		Parks and Recreation Fund	
	2018	2019	2018	2019
RECEIPTS				
Local alcoholic liquor tax	\$ -	\$ -	\$ 1,904	\$ 2,833
Transfer from - Road and Bridge Fund	150,000	-	-	-
Reimbursements and miscellaneous	3,390	-	-	-
Sale of surplus equipment	-	-	-	-
TOTAL RECEIPTS	153,390	-	1,904	2,833
EXPENDITURES				
Contractual services	18,509	16,400	-	-
Capital outlay	64,726	191,228	-	-
TOTAL EXPENDITURES	83,235	207,628	-	-
RECEIPTS OVER (UNDER) EXPENDITURES	70,155	(207,628)	1,904	2,833
UNENCUMBERED CASH, JANUARY 1	353,896	424,051	11,762	13,666
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 424,051</u>	<u>\$ 216,423</u>	<u>\$ 13,666</u>	<u>\$ 16,499</u>

## RICE COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 For Year Ended December 31, 2019  
 (With Comparative Actual Totals For Prior Year Ended December 31, 2018)

Schedule 2-22

	Treasurer's Motor Vehicle Fund		Radio Infrastructure Fund	
	2018	2019	2018	2019
<b>RECEIPTS</b>				
Motor vehicle fees	\$ 94,650	\$ 89,910	\$ -	\$ -
Sales and compensating use tax fees	614	602	-	-
Lienholder fees	1,524	1,536	-	-
Drivers' license fees	32,643	29,326	-	-
Antique fees and other reimbursements	5,399	7,415	-	-
Dispatch fees	-	-	88,200	95,692
Miscellaneous	-	-	-	44,565
Transfer from:				
Fire District No. 1	-	-	25,000	-
Other funds	-	-	925,000	531,000
<b>TOTAL RECEIPTS</b>	<b>134,830</b>	<b>128,789</b>	<b>1,038,200</b>	<b>671,257</b>
<b>EXPENDITURES</b>				
Payroll and benefits	60,613	63,696	-	-
Contractual services	4,223	7,987	-	5,867
Commodities	5,540	4,642	-	-
Capital outlay	-	61	1,119,744	686,837
Drivers' license to State	34,502	29,258	-	-
Refunds	522	1,973	-	-
Transfer to - General Fund	29,680	29,508	-	-
<b>TOTAL EXPENDITURES</b>	<b>135,080</b>	<b>137,125</b>	<b>1,119,744</b>	<b>692,704</b>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	<b>(250)</b>	<b>(8,336)</b>	<b>(81,544)</b>	<b>(21,447)</b>
<b>UNENCUMBERED CASH, JANUARY 1</b>	<b>28,097</b>	<b>27,847</b>	<b>188,200</b>	<b>106,656</b>
<b>UNENCUMBERED CASH, DECEMBER 31</b>	<b>\$ 27,847</b>	<b>\$ 19,511</b>	<b>\$ 106,656</b>	<b>\$ 85,209</b>

## RICE COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 For Year Ended December 31, 2019  
 (With Comparative Actual Totals For Prior Year Ended December 31, 2018)

Schedule 2-23

	Prosecutor Training Assistance Fund		Special Prosecutor Trust Fund	
	<u>2018</u>	<u>2019</u>	<u>2018</u>	<u>2019</u>
RECEIPTS				
Fees	\$ 1,405	\$ 1,682	\$ -	\$ -
EXPENDITURES				
Training and professional development	<u>2,745</u>	<u>1,643</u>	<u>710</u>	<u>265</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(1,340)	39	(710)	(265)
UNENCUMBERED CASH, JANUARY 1	<u>11,095</u>	<u>11,095</u>	<u>5,629</u>	<u>4,919</u>
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 9,755</u>	<u>\$ 11,134</u>	<u>\$ 4,919</u>	<u>\$ 4,654</u>

## RICE COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 For Year Ended December 31, 2019  
 (With Comparative Actual Totals For Prior Year Ended December 31, 2018)

Schedule 2-24

	County Clerk Technology Fund		County Treasurer Technology Fund	
	2018	2019	2018	2019
RECEIPTS				
Fees	\$ 3,300	\$ 3,549	\$ 3,300	\$ 3,549
EXPENDITURES				
Contractual services	-	-	-	-
Capital outlay	4,512	-	3,455	4,465
TOTAL EXPENDITURES	4,512	-	3,455	4,465
RECEIPTS OVER (UNDER) EXPENDITURES	(1,212)	3,549	(155)	(916)
UNENCUMBERED CASH, JANUARY 1	11,529	10,317	11,529	11,374
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 10,317</u>	<u>\$ 13,866</u>	<u>\$ 11,374</u>	<u>\$ 10,458</u>

## RICE COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 For Year Ended December 31, 2019  
 (With Comparative Actual Totals For Prior Year Ended December 31, 2018)

Schedule 2-25

	NRP Administration	
	2018	2019
RECEIPTS		
Fees	\$ 154,949	\$ 34,718
EXPENDITURES		
Contractual services	-	9,377
Capital outlay	-	70,964
TOTAL EXPENDITURES	-	80,341
RECEIPTS OVER (UNDER) EXPENDITURES	154,949	(45,623)
UNENCUMBERED CASH, JANUARY 1	-	154,949
UNENCUMBERED CASH, DECEMBER 31	\$ 154,949	\$ 109,326

## RICE COUNTY, KANSAS

AGENCY FUNDS  
 SCHEDULE OF RECEIPTS AND DISBURSEMENTS - REGULATORY BASIS  
 For Year Ended December 31, 2019

				Schedule 3
Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
<b>DISTRIBUTABLE FUNDS</b>				
Ad Valorem Taxes				
Current Tax	\$ 11,727,880	\$ 22,502,690	\$ 20,593,405	\$ 13,637,165
Delinquent Personal Property Tax	10,318	56,901	23,392	43,827
Redemptions	132,552	509,540	119,832	522,260
Tax Foreclosure	-	60	-	60
Mineral Production Tax	8,521	26,928	35,449	-
Local Retailer's Sales Tax	-	736,774	736,774	-
Motor Vehicle Tax	(1)	883,235	883,637	(403)
Partial Tax	32,544	(23,181)	438	8,925
In Lieu of Tax	16,257	68,423	83,102	1,578
Neighborhood Revitalization	2,405	689,810	689,810	2,405
State Motor Fuel Tax	-	522,752	522,752	-
Oil and Gas Depletion Trust Fund	709,498	-	-	709,498
<b>TOTAL DISTRIBUTABLE FUNDS</b>	<b>12,639,974</b>	<b>25,973,932</b>	<b>23,688,591</b>	<b>14,925,315</b>
<b>STATE FUNDS</b>				
Educational Building	-	161,270	161,270	-
Institutional Building	-	80,635	80,635	-
Motor Vehicle Licenses	74,110	1,657,036	1,600,191	130,955
Occasional Sales Tax	21,577	535,124	505,219	51,482
Heritage Trust	1,808	7,098	7,180	1,726
Wildlife and Park	411	10,170	10,667	(86)
<b>TOTAL STATE FUNDS</b>	<b>97,906</b>	<b>2,451,333</b>	<b>2,365,162</b>	<b>184,077</b>
<b>SUBDIVISION FUNDS</b>				
Cities	-	2,037,145	2,037,607	(462)
Townships	-	2,184,061	2,184,061	-
Schools	(334)	8,939,239	8,940,981	(2,076)
Drainage Districts	-	3,412	3,412	-
Cemetery Districts	79	13,258	11,577	1,760
Big Bend Ground Water Management District No. 5	-	46,389	46,389	-
Watershed No. 95	2,007	257,536	255,861	3,682
Hospital Districts	-	1,954,769	1,954,930	(161)
SCKLS	-	144,729	144,729	-
<b>TOTAL SUBDIVISION FUNDS</b>	<b>1,752</b>	<b>15,580,538</b>	<b>15,579,547</b>	<b>2,743</b>
<b>OTHER AGENCY FUNDS</b>				
Road Crossing Fee Trust	5,250	5,250	10,500	-
PSF Employee Benefits Trust	1,686,455	643,689	173,681	2,156,463
Employee FSA Trust	27,891	11,756	-	39,647
EMS Memorial	3,416	1,580	1,682	3,314
Rural Opportunity Zone	(22,700)	-	-	(22,700)
Micro Loan CDBG SCKEDD	56,065	2,742	58,047	760
Rice County E-Communities	14,031	66,525	66,815	13,741
Sterling - Alden - E-Communities	19,489	48,136	46,774	20,851
Revolving Loan	125,650	71,060	47,863	148,847
Treasurer's Clearing Long/Short	-	100	100	-
Insufficient Fund Check	(1,679)	12,249	16,512	(5,942)
Clerk of District Court	48,603	363,923	397,362	15,164
Law Library	14,114	9,371	3,635	19,850
Inmate Trust and Commissary	25,122	36,881	39,857	22,146
<b>TOTAL OTHER AGENCY FUNDS</b>	<b>2,001,707</b>	<b>1,273,262</b>	<b>862,828</b>	<b>2,412,141</b>
<b>TOTAL</b>	<b>\$ 14,741,339</b>	<b>\$ 45,279,065</b>	<b>\$ 42,496,128</b>	<b>\$ 17,524,276</b>

## RICE COUNTY, KANSAS

DETAILED RECEIPTS, DISBURSEMENTS, AND BALANCE - DISTRICT COURT  
For Year Ended December 31, 2019

Schedule 4

CASH BALANCE, JANUARY 1		\$	48,603
RECEIPTS			
Clerk fees	\$	89,911	
LETC		12,535	
IDS		19	
Criminal Probation Fees		5,501	
Drivers license reinstatement fee		1,684	
Indigent defense fee		3,194	
Interest on checking account		46	
Fines and forfeitures		107,344	
Marriage license fee		3,186	
P.A.T.F.		1,695	
Attorney fees reimbursed		23,594	
Fingerprint fee		4,710	
Law Library fee		8,419	
KBI lab fees		7,143	
Appearance bonds		20,512	
Judgment and restitution		31,802	
Judicial branch surcharge		34,311	
Other miscellaneous fees		8,318	363,923
CASH DISBURSEMENTS			
Payments to:			
State Treasurer		261,250	
County		17,935	
Others		118,177	397,362
CASH BALANCE, DECEMBER 31		\$	<u>15,164</u>
CASH IN BANK		\$	15,064
CHANGE FUND			<u>100</u>
		\$	<u>15,164</u>